

## Can Retailers Purchase Cigarette and Tobacco Products over the Internet or from an Unlicensed Supplier?

### Things to Know Before You Buy Products!

**Q:** I am a cigarette and tobacco product retailer and I found a great price for some tobacco products being sold by a company over the Internet. Can I purchase these products for resale in my store?

**A:** That depends. In California, a licensed retailer may only purchase tax paid cigarettes or tobacco products from a licensed California distributor or wholesaler. You can check BOE's website to verify if the company is licensed. Go to <https://efile.boe.ca.gov/boeweb services/verification.jsp>

In addition, any cigarettes or roll-your-own tobacco you intend to sell must be listed on the California Tobacco Directory, <http://ag.ca.gov/tobacco/directory.php>

**Q:** I checked the BOE website and found out the seller does not have a distributor or wholesaler license with California. No wonder his price is so low! Can I still purchase these products?

**A:** You can if you apply to become a licensed distributor yourself. You must first apply with the BOE, and you will need to post a minimum security deposit of \$1,000 and obtain a license for an annual fee of \$1,000. You will also have regular filing requirements to report and pay taxes due, that will be explained when you register. To learn more about becoming a licensed California distributor, visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov). You may also call the Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees. Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. Pacific time, except state holidays.

## 零售商可以從互聯網上 或從無執照的供應商處購買 香煙和煙草產品嗎

### 購買香煙前須知!

**問:** 我是一個香煙及煙草產品零售商，我發現在國際網路上有一家公司以很好的價格出售一些煙草產品。我可以購買這些產品用以在我的店內出售嗎？

**答:** 看情況。在加州，持照零售商僅可從持照的加州經銷商或批發商處購買已支付稅金的香煙或煙草產品。您可到物稅局網站查驗該公司是否持有執照。請訪問 <https://efile.boe.ca.gov/boeweb services/verification.jsp>

此外，您即將出售的任何香煙或以煙草自製之捲煙均必須列於加州煙草目錄中，<http://ag.ca.gov/tobacco/directory.php>

**問:** 我查看了物稅局網站，發現銷售商未持有加州經銷商或批發商執照。怪不得他的價格那麼低！我仍可以購買這些產品嗎？

**答:** 若您自己申請成為持照經銷商，則可以購買。您必須先向物稅局申請，且您需要繳納\$1,000元的最低保證金，及繳交\$1,000的年費以獲得執照。您也將依申報要求定期申報，並支付應付稅金，這些將在您註冊時向您作出說明。欲了解關於如何成為加州經銷商的更多資訊，您可訪問加州物稅局首頁 [www.boe.ca.gov](http://www.boe.ca.gov) 或者致電納稅人諮詢部門 800-400-7115 (語言及聽障人士專線 711)；或從主頁選擇選項，選擇特別稅務及費用。客服專員可在西太平洋海岸時間的周一至周五，從上午八時至下午五時為您提供服務，州定假日除外。

## PROTECT YOURSELF!

**BOE Tools to Help You  
as a Retailer.**

- ▶ Read publication 78, *Sales of Cigarette and Tobacco Products in California*.
- ▶ Read publication 4A, *Cigarette and Tobacco Products Licensing Act Law*.
- ▶ Read publication 152, *Cigarette and Tobacco Product Inspections*.
- ▶ Verify the distributor or wholesaler license online. Review list by name or license number to verify valid licenses.
- ▶ Sign up for Cigarette and Tobacco Products Tax email notifications.
- ▶ Sign up for classes on Cigarette and Tobacco Products Licensing.
- ▶ Watch our online Cigarette and Tobacco Products video presentation.

These tools and publications  
are all available for you at  
[www.boe.ca.gov/sptaxprog/spexcise.htm](http://www.boe.ca.gov/sptaxprog/spexcise.htm)

For more information,  
please visit our website at:  
[www.boe.ca.gov](http://www.boe.ca.gov)

## 保護您自己！

**物稅局提供協助！  
成為零售商所需工具。**

- ▶ 閱讀第78號刊物，在加州出售香煙及煙草產品。
- ▶ 閱讀第4A號刊物，香煙及煙草產品執照執行法規。
- ▶ 閱讀第152號刊物，香煙及煙草產品檢驗。
- ▶ 上網查驗經銷商或批發商證照。按名稱或執照號碼查驗有效執照。
- ▶ 加入香煙及煙草製品產品稅的電子郵件通知。
- ▶ 加入香煙及煙草產品執照類別教學課程。
- ▶ 觀看我們的網上香煙及煙草產品影片視頻展示。

這些工具及刊物均可在下列網址查看：  
[www.boe.ca.gov/sptaxprog/spexcise.htm](http://www.boe.ca.gov/sptaxprog/spexcise.htm)

如需更多資訊，請訪問我們的網站：  
[www.boe.ca.gov](http://www.boe.ca.gov)